

**ACCOUNTING EXAMINING BOARD  
MINUTES  
MADISON, WISCONSIN  
AUGUST 14, 1998**

**PRESENT:** Frank Probst, Sharon Hamilton, Roman Jungers, Karen Kalishek,  
Bobbette Overby, Thomas Kilkenny

**EXCUSED:** Frederick Franklin

**STAFF PRESENT:** Alfred Hall, Michelle Krisher, Donald Rittel; Marlene Cummings,  
Dr. Barbara Showers, Darwin Tichenor, and other Department staff were  
present for portions of the meeting.

**GUESTS** LeRoy Schmidt, WI CPA  
Arland Stone, WAA

**CALL TO ORDER**

The meeting was called to order at 9:00 a.m. by Frank Probst, Chair, upon confirmation that the public notice was timely given. A quorum of six members was present.

**AGENDA**

The agenda was amended to include the following:

1. Monthly Screening Panels
2. Proposed Rules re: Issuance and Use of Administrative Warnings
3. Presentation of Proposed Stipulation re: Richard J. Hammel, CPA

**MOTION:** Roman Jungers moved, seconded by Bobbette Overby, to approve the agenda as amended. Motion carried unanimously.

**MINUTES (05/08/98)**

The minutes were amended to reflect that item #3 under "Applications Reviewed on May 8, 1998," should read "Deny-5."

**MOTION:** Karen Kalishek moved, seconded by Sharon Hamilton, to approve the minutes as amended. Motion carried unanimously.

**MINUTES (05/22/98)**

**MOTION:** Sharon Hamilton moved, seconded by Roman Jungers, to approve the minutes as written. Motion carried unanimously.

**ADMINISTRATIVE REPORT**

## **Secretary Cummings' Report**

- **New Board Members**

Secretary Marlene Cummings welcomed Thomas Kilkenny as a new member to the Accounting Examining Board. The Board was informed that Norbert Johnson has also been appointed to the Accounting Examining Board.

Secretary Cummings presented Bobbette Overby with a plaque from Governor Tommy Thompson in appreciation for her dedicated service to the Board of Nursing for which she served prior to being appointed to the Accounting Examining Board.

## **Bureau Director's Report**

- **1999 Meeting Dates**

The Board received a copy of the 1999 meeting dates of the Accounting Examining Board. The Board requested the January 15, 1999, date be changed to January 22, 1999.

MOTION: Sharon Hamilton moved, seconded by Roman Jungers, to accept the modified 1999 meeting dates of the Accounting Examining Board.  
Motion carried unanimously.

- **Accounting Examining Board Roster**

The Board received a copy of the Accounting Examining Board roster.

- **Applications Reviewed**

The following applications for public accounting were issued a credential based upon staff delegation. Applicants applied based on examination, transfer of credit from another state (identified by #) and endorsement of license from another state (identified by \*).

### **APPLICATIONS REVIEWED ON JULY 15, 1998**

ACKERMANN, MATT J  
BOURASSA, JOSEPH P  
DAVIDSON, ERIC M  
DALLIMORE, MARK J  
DURAND, SHANNON DOOLEY  
FISCHER, FREDERICK L  
HANSEN, JAMES J.

HAUSWIRTH, ROBERT W  
JABLONOWSKI, DAVID J  
GUSHKA, ANDREA D  
KNOPOFF, MITCHELL R\*  
MAIER, ROBERT  
MILLER, DAVID L\*  
OLSEN, LAURIE E\*

SAUNDERS, MICHAEL F  
SEIFERT, BARBARA A  
SIGURDSON, ROBERT A  
VANDERBLOEMEN, JOHN P  
WIGHTMAN, LYNN M.  
WOLTER, LORNA M#

### **APPLICATIONS REVIEWED ON JULY 24, 1998**

DOMBROWSKI, GAIL M  
HEISE, STEPHEN S  
HORSTMAN, NICOLE M  
KOSTMAN, TODD W

MCGLONE, AMY S  
MURRAY, PAMELA P\*  
PATCH, VICKY A  
RITTERBUSCH, KAREN S

RUDNICKI, MARK A  
SENSKE, MICHAEL W  
WU, CHUEN-YEN

### **APPLICATIONS REVIEWED ON AUGUST 14, 1998**

CHRISTIANSEN, DEANN M

GUSTAFSON, MICHAEL G

RIEDL-FARREY, CATHY J

DELSMAN, MICHELLE L  
DEROUSSEAU, TERI L  
DIEDERICH, MARK V  
EHRlich, JEFFREY L  
FECHTMEYER, MATTHEW R  
GATTIE, RACHEL A  
GRADE, JOEL T

JOHNSON, DONN A  
KALATA, STEPHANIE H  
KELLER, NEIL R  
KUHLow, DAVID M  
LARSEN, KIRK T  
MAURINA, DANIEL J  
NELSON, ANDREW L

SMIDT, CHRISTA M #  
VODNIK, JOEL G  
VOSS, AMY D  
WESTRICK, THOMAS J\*  
WINKLER, MICHAEL J  
YATCKOSKE, SABRENA D #

- **Regulatory Digest Draft**

The Board received a draft of the September, 1998, Regulatory Digest. The Regulatory Digest will also include an article on Norbert Johnson and an update relating to the public hearing on rule-making with respect to the 150-hour requirement and eligibility to sit for the CPA examination.

- **Monthly Screening Panels**

Screening Panel meetings have been scheduled as telephone conference calls for September 15, 1998, and November 10, 1998, at 8:30 a.m. in addition to the currently scheduled Screening Panel meeting dates that coincide with Board meeting dates on October 2, 1998, and December 4, 1998. Sharon Hamilton and Roman Jungers are the current Screening Panel members. The 1999 Screening Panel meetings will be discussed and scheduled at the December Accounting Examining Board meeting.

The Board agreed to schedule the Board member application screeners for 1999 at the December Accounting Examining Board meeting.

- **To Pass Folder**

Information was circulated in the To Pass Folder and duly noted.

## **LEGISLATIVE UPDATE**

### **1997 Wisconsin Act 139 re: Issuance of Administrative Warnings to Holders of Credentials Issued by the Department**

The Board received a copy of 1997 Wisconsin Act 139 along with a copy of the proposed rules relating to administrative warnings. Donald Rittel, Board Legal Counsel, explained when administrative warnings could be issued to credential holders.

### **1997 Wisconsin Act 191 re: Suspension of Credentials for Failure to Pay Support or Failure to Comply with Certain Subpoenas or Warrants Concerning Paternity**

Noted.

### **1997 Wisconsin Act 237 re: Expansion of Tax Delinquency**

Noted.

## **ADMINISTRATIVE RULES**

### **Public Hearing re: Education Required of Candidates to Take the Exam Leading to Receipt of a Credential as a Certified Public Accountant After 12/31/2000**

- **CPA Exam Eligibility Clarification-Comments Sought**

Donald Rittel explained the proposed rules relating to CPA examination eligibility.

A public hearing was held to consider an Order to amend Accy 3.05 (1)(b) 2. and 3., 3.055(1) and (3) and 7.035 (intro.); and to create Accy 7.035 (5), relating to the education required of candidates to take the examination leading to receipt of a credential as a certified public accountant after December 31, 2000.

No one testified at the public hearing.

- **Clearinghouse Report to Agency**

The Board received a copy of the Clearinghouse Report to Agency.

MOTION: Sharon Hamilton moved, seconded by Bobbette Overby, to approve the proposed rules with an amendment to cite the specific statute which gives the Board authority to allow a candidate to take the CPA examination beginning in 2001 if they don't have 150 semester hours, but they have graduated prior to 2001 and have the substantial equivalency. If there are no adverse comments by August 28, 1998, the rules shall be forwarded to the legislative standing committees. Motion carried unanimously.

## **PRACTICE ISSUES**

Nothing to report.

## **EXAMINATION ISSUES**

### **Invitation to Comment: Pass/Fail Grading**

The Board received a copy of the AICPA Invitation to Comment on Reporting Pass/Fail Grades on the Uniform CPA Examination. Darwin Tichenor reviewed the questionnaire with the Board and will complete the questionnaire on behalf of the Board's intent to move to pass/fail grading when computerization of grades are in place.

### **Discussion of 7/9/98 Examination Forum**

Darwin Tichenor and Frank Probst reported on the AICPA examination forum they attended July 9, 1998, in New Jersey. The forum related to the initiatives being considered in order to support computerization of the examination and moving to an examination that would be available on demand.

### **May 1998 Examination Results**

The Board received a copy of the May, 1998, examination results. The Board requested an analysis of examination passing data prior to and following the change in the grading standard. Darwin Tichenor distributed information documenting the past history of major examination changes. Noted.

### **Attending 11/98 Examination**

The CPA examination dates are November 4 & 5, 1998. Sharon Hamilton will attend the November 4, 1998, examination date in Milwaukee, and Thomas Kilkenny will attend the

November 5, 1998, date in Milwaukee. Karen Kalishek is tentatively scheduled to attend the November 4, 1998, examination date in Madison.

## **DIVISION OF ENFORCEMENT ISSUES**

### **Presentation of Proposed Stipulation re: Richard J. Hammel, CPA**

Pamela Stach, attorney in the Division of Enforcement, presented the proposed stipulation concerning Richard J. Hammel, C.P.A.

## **BOARD MEMBER ACTIVITY**

Nothing to report.

## **STRATEGIC PLANNING**

### **Discussion of Uniform Accountancy Act**

- **"Substantial Equivalency" under the UAA-Impact Upon Adoption in Wisconsin**

The Board received a copy of Donald Rittel's July 31, 1998, memorandum relating to substantial equivalency under the Uniform Accountancy Act and the impact upon adoption in Wisconsin. Mr. Rittel will continue to analyze the UAA proposed changes and their impact on the Wisconsin rules and regulations and present his findings at future meetings.

## **NASBA**

### **Report of Regional Meeting**

Karen Kalishek reported on the NASBA Regional Meeting she attended June 14-17, 1998, in Puerto Rico. Some of the states are in the process of implementing the Uniform Accountancy Act.

### **Request for Comments on Proposed Recommendation to the Executive Committee of the SEC Practice Section of the AICPA and the Omnibus Proposal of Professional Ethics Division Interpretations and Rulings**

The Board received the July 21, 1998, memorandum and SEC proposal from Dennis Spackman, Chairman of the NASBA Ethics Committee. The Board requested a letter be sent to Mr. Spackman stating the Board's appreciation for the information and that the Board looks forward to hearing the ongoing discussion and developments regarding the proposal.

## **AICPA**

Nothing to report.

## **MISCELLANEOUS CORRESPONDENCE/INFORMATION**

### **Semester Hour Equivalence to Course Credit**

May 18, 1998, letter from Glenn Barnette, Assistant Professor of accounting at Gustavus Adolphus College in Saint Peter, Minnesota. Donald Rittel noted he will contact the University of Wisconsin concerning this issue for their evaluation of a transcript from Gustavus Adolphus College for the purpose of awarding semester hours.

### **UAA Update**

June, 1998, publication entitled, UAA Update. Noted.

### **NEW BUSINESS**

No new business.

### **RECESS TO CLOSED SESSION**

MOTION: Sharon Hamilton moved, seconded by Roman Jungers, to convene the meeting in Closed Session pursuant to Sections 19.85(1)(a), (b), and (f), Wis. Stats.: to consider the licensing or discipline of a person licensed by the Board or the investigation of charges against such a person. Specifically, to discuss the issue of case status reports, case closings, monitoring issues, reinstatement requests, examination issues, deliberations on stipulations that may be signed after printing of the agenda, pending applications, disciplinary proceedings, and hold class 1 hearings on denied applications of ANDREW GIGURE AND JOLENE M. LOSSELYONG. Motion carried by a roll call vote: Frank Probst-yes; Karen Kalishek-yes; Roman Jungers-yes; Sharon Hamilton-yes; Bobbette Overby-yes; Thomas Kilkenny-yes.

Open Session recessed at 11:10 a.m.

The Board received a copy of the Division of Enforcement Case Status Report.

Andrew Gigure and Jolene M. Losselyong appeared for class 1 hearings before the Board.

The Board deliberated on information relating to denied applications, case status reports, case closings, pending applications, and disciplinary proceedings.

### **RECONVENE IN OPEN SESSION**

MOTION: Roman Jungers moved, seconded by Sharon Hamilton, to reconvene the meeting in Open Session at 1:05 p.m. Motion carried unanimously.

### **VOTING ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION**

#### **HEARINGS ON DENIED APPLICATIONS**

MOTION: Roman Jungers moved, seconded by Thomas Kilkenny, to table the application for registration as a certified public accountant of ANDREW GIGURE until receipt of further information. Motion carried unanimously.

MOTION: Sharon Hamilton moved, seconded by Karen Kalishek, to deny the application for registration as a certified public accountant of JOLENE M. LOSSELYONG. Motion carried unanimously.

### CASE CLOSINGS

MOTION: Sharon Hamilton moved, seconded by Karen Kalishek, to close case 96 ACC 037 for prosecutorial discretion, compliance gained (P2). Motion carried unanimously.

MOTION: Sharon Hamilton moved, seconded by Karen Kalishek, to close case 97 ACC 010 for prosecutorial discretion, with a letter of concern (PD1). Motion carried unanimously.

### STIPULATIONS

MOTION: Sharon Hamilton moved, seconded by Roman Jungers, to accept the Stipulation, Findings of Fact, Conclusions of Law and Order in the disciplinary matters involving RICHARD J. HAMMEL, CPA. Motion carried unanimously.

### APPLICATION REVIEW

MOTION: Roman Jungers moved, seconded by Sharon Hamilton, to accept the recommendations of the Board reviewer and staff to approve the following applications reviewed August 14, 1998. Motion carried unanimously.

FOR REGISTRATION AS A CERTIFIED PUBLIC ACCOUNTANT-Applicants applied based on examination, transfer of credit from another state (identified by #) and endorsement of license from another state (identified by \*)

Approved - 93

ACKER, JULIE A  
AMUNDSON, KRISTINE J #  
ANICH, MICHAEL A  
BAUER, MARY F  
BLOMBERG, NICK D  
BRENNER, JOEY L  
BREUNIG, EDWARD T  
BROOKS, ROBERT E #  
BROWN, EVELYN L  
CHELLMAN, MARCIA A

CHLEBEK, CHRISTOPHER A #  
CHRISTOFFERSSON, CHRISTINE A  
CLARK, CAROLINE M  
DALEY, TIMOTHY D \*  
DERR, JILL B  
DIETSCHKE, PAULA A  
DOESCHER, JASON T  
DOYLE, BRADLEY D #  
ENGMAN, MARK A  
FAHLEY, JOSEPH L

FREELAND, PATRICK #  
FREUND, JONATHAN  
GIRICZ, KURT J #  
GLUBISZ, MARK R #  
GULL, TARA L#  
HANDRICH, BRADLEY E#  
HARTWIG, AMANDA  
HERTEL, JEFFREY S  
HICKMANN, ANN  
HICKSON, BRIAN T

HOHENSEE, MARK C  
HOUTAKKER, SCOTT A  
HUENINK, LORI R  
JOHNSON, AMY M  
JOHNSTONE, KARLA M  
JOSSART, ROBERT P  
JOY, KELLY L  
JURASOVICH, GREGORY J  
KADLEC, SHIRLEY A  
KANGAS, WILLIAM J  
KAYSER, KENNETH  
KENEFICK, JENNIFER A  
KIRSCHNER, MICHAEL J  
KNESER, JON K

MCINTYRE, MARCIA R  
MOULD, DEBRA S  
MYSLIWY, PAULA L  
NELSON, DONNA M  
NGUYEN, TUAN M  
NIELSEN, JULIE L  
NOBLE, CHRISTOPHER D  
PATEL, LINDA M  
PETERS, MELISSA L  
PODD, LISA M  
POMROY, LISA A \*  
PRIBANICH, GARY R #  
RAMMER, SUSAN M  
RASMUSSEN, MICHAEL J

SAINI, HARMANJIT S  
SANKEY, RHONDA K  
SAWICKI, ROBERT J  
SCHROEDER, TODD M  
SCHUSTER, ANN M  
SHADOSKI, FRED G  
STADTMUELLER, RENEE M  
STEBBINS, PAMELA K  
STEVENS, EARL JOHN  
TAPLICK, W ERIC  
TAYLOR, AYTON L  
THOM, MICHAEL A  
TRAINOR, YVONNE E  
TURBIVILLE, CONSTANCE \*

KOHLBERG, MELVYN #  
KRIEWALDT, ROBERT L #  
KRIEG, KIM M  
KREJCAREK, MICHELE L  
LADWIG, JEFFREY T  
LECLOUX, VICTORIA A  
MAUER, JENNIFER J

RHODE, STEVEN J  
RIESTERER, JILL C  
RIVERA, ALEXANDER  
RIVERA, EDWARD  
ROBERTSON, KENNETH E  
ROST, DAWN M  
ROWLEY, LEE T

VANASSE, DANICA E  
VANASTEN, JILL M  
VANDERWERFF, PETER D #  
VORISSIS, ALEX P  
VORPAGEL, PAULA J  
WACHTER, RICHARD D  
WEISS, DANIEL L

**MOTION:** Sharon Hamilton moved, seconded by Bobbette Overby, to issue an intent to deny and request additional information on the following applications. Motion carried unanimously.

Intent to Deny -3

GOETZ, MAUREEN L

LINDVIG, TAMMY L

KNAPP, MONIKA I #

### **ADJOURNMENT**

**MOTION:** Bobbette Overby moved, seconded by Roman Jungers, to adjourn the meeting at 1:30 p.m. Motion carried unanimously.

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